

- (a) Except where real property has been discovered and not listed or assessed at the last quadrennial assessment. Unlisted property.
- (b) Except where clerical errors have occurred in the making out and transcribing of the tax list and assessment rolls. Clerical errors.
- (c) Except where improvements and appurtenances have been added to the value of more than one hundred dollars, or where there has been removed or destroyed a thing of value since the last quadrennial assessment exceeding one hundred dollars, and in that event, the Board of Equalization and Review shall find the value of the improvements, appurtenance or thing of value added to, removed or destroyed and shall increase or reduce the appraised value of such real property, accordingly. Improvements added or removed.
- (d) Except where the valuation of the real property since the last quadrennial assessment shall have been affected by some extraordinary circumstances, the facts in connection with which shall be found by such Board in each case and entered upon the proceedings of said Board. Valuations affected by extraordinary circumstances.
- (e) Except where real property has been sub-divided into lots, streets laid out and map registered, or where land has been subdivided into lots on any street or streets already laid out and determined, since the last quadrennial assessment, and the said lots have been sold or offered for sale with reference to said street, streets and/or map registered, then and in that case they shall determine the value in money of each lot thereof. Subdivisions.
- (9) After the Board of Equalization and Review shall have completed its duties and adjourned, and before the second Monday in August, the Register of Deeds, Auditor, Tax Clerk or other officer performing such duties shall prepare a final and complete scroll, roll or list for each of the several townships, wards, and districts in the county and for each race thereof, showing the names, in alphabetical order, of the several owners of real and personal property and the valuation fixed and determined by the Board of Equalization and Review. Such scroll, roll or list, together with the tentative scroll, roll or list on which the values of property were fixed and determined, shall be filed as the fixed, determined and permanent roll, either with the Board of County Commissioners, Auditors, Tax Clerk, County Accountant, or other similar officer. Preparation of final and complete scroll for county alphabetically by races.
- BOARD OF COMMISSIONERS NOT TO CHANGE VALUATIONS
- SEC. 524. (1) The Board of County Commissioners shall not increase, reduce, change or modify in any manner whatever the valuations assessed and certified to by the Board of Equalization and Review at their annual session for the current year and as appears on the tax list and assessment roll or scroll so certified by them, except clerical errors appearing on said lists and rolls. Board of County Commissioners not permitted to alter valuations.